



General Assembly

**Amendment**

February Session, 2012

LCO No. 5277

**\*SB0035705277SD0\***

Offered by:

SEN. DAILY, 33<sup>rd</sup> Dist.

REP. WIDLITZ, 98<sup>th</sup> Dist.

To: Subst. Senate Bill No. 357

File No. 577

Cal. No. 414

**"AN ACT CONCERNING VARIOUS STATUTES PERTAINING TO  
THE DEPARTMENT OF REVENUE SERVICES."**

1 Strike everything after the enacting clause and substitute the  
2 following in lieu thereof:

3 "Section 1. Subsection (b) of section 12-15 of the general statutes is  
4 repealed and the following is substituted in lieu thereof (*Effective July*  
5 *1, 2012*):

6 (b) The commissioner may disclose (1) returns or return information  
7 to (A) an authorized representative of another state agency or office,  
8 upon written request by the head of such agency or office, when  
9 required in the course of duty or when there is reasonable cause to  
10 believe that any state law is being violated, or (B) an authorized  
11 representative of an agency or office of the United States, upon written  
12 request by the head of such agency or office, when required in the  
13 course of duty or when there is reasonable cause to believe that any  
14 federal law is being violated, provided no such agency or office shall

15 disclose such returns or return information, other than in a judicial or  
16 administrative proceeding to which such agency or office is a party  
17 pertaining to the enforcement of state or federal law, as the case may  
18 be, in a form which can be associated with, or otherwise identify,  
19 directly or indirectly, a particular taxpayer except that the names and  
20 addresses of jurors or potential jurors and the fact that the names were  
21 derived from the list of taxpayers pursuant to chapter 884 may be  
22 disclosed by the Judicial Branch; (2) returns or return information to  
23 the Auditors of Public Accounts, when required in the course of duty  
24 under chapter 23; (3) returns or return information to tax officers of  
25 another state or of a Canadian province or of a political subdivision of  
26 such other state or province or of the District of Columbia or to any  
27 officer of the United States Treasury Department or the United States  
28 Department of Health and Human Services, authorized for such  
29 purpose in accordance with an agreement between this state and such  
30 other state, province, political subdivision, the District of Columbia or  
31 department, respectively, when required in the administration of taxes  
32 imposed under the laws of such other state, province, political  
33 subdivision, the District of Columbia or the United States, respectively,  
34 and when a reciprocal arrangement exists; (4) returns or return  
35 information in any action, case or proceeding in any court of  
36 competent jurisdiction, when the commissioner or any other state  
37 department or agency is a party, and when such information is directly  
38 involved in such action, case or proceeding; (5) returns or return  
39 information to a taxpayer or its authorized representative, upon  
40 written request for a return filed by or return information on such  
41 taxpayer; (6) returns or return information to a successor, receiver,  
42 trustee, executor, administrator, assignee, guardian or guarantor of a  
43 taxpayer, when such person establishes, to the satisfaction of the  
44 commissioner, that such person has a material interest which will be  
45 affected by information contained in such returns or return  
46 information; (7) information to the assessor or an authorized  
47 representative of the chief executive officer of a Connecticut  
48 municipality, when the information disclosed is limited to (A) a list of  
49 real or personal property that is or may be subject to property taxes in

50 such municipality, or (B) a list containing the name of each person who  
51 is issued any license, permit or certificate which is required, under the  
52 provisions of this title, to be conspicuously displayed and whose  
53 address is in such municipality; (8) real estate conveyance tax return  
54 information or controlling interest transfer tax return information to  
55 the town clerk or an authorized representative of the chief executive  
56 officer of a Connecticut municipality to which the information relates;  
57 (9) estate tax returns and estate tax return information to the Probate  
58 Court Administrator or to the court of probate for the district within  
59 which a decedent resided at the date of the decedent's death, or within  
60 which the commissioner contends that a decedent resided at the date  
61 of the decedent's death or, if a decedent died a nonresident of this  
62 state, in the court of probate for the district within which real estate or  
63 tangible personal property of the decedent is situated, or within which  
64 the commissioner contends that real estate or tangible personal  
65 property of the decedent is situated; (10) returns or return information  
66 to the (A) Secretary of the Office of Policy and Management for  
67 purposes of subsection (b) of section 12-7a, and (B) Office of Fiscal  
68 Analysis for purposes of, and subject to the provisions of, subdivision  
69 (2) of subsection (f) of section 12-7b; (11) return information to the Jury  
70 Administrator, when the information disclosed is limited to the names,  
71 addresses, federal Social Security numbers and dates of birth, if  
72 available, of residents of this state, as defined in subdivision (1) of  
73 subsection (a) of section 12-701; (12) pursuant to regulations adopted  
74 by the commissioner, returns or return information to any person to  
75 the extent necessary in connection with the processing, storage,  
76 transmission or reproduction of such returns or return information,  
77 and the programming, maintenance, repair, testing or procurement of  
78 equipment, or the providing of other services, for purposes of tax  
79 administration; (13) without written request and unless the  
80 commissioner determines that disclosure would identify a confidential  
81 informant or seriously impair a civil or criminal tax investigation,  
82 returns and return information which may constitute evidence of a  
83 violation of any civil or criminal law of this state or the United States to  
84 the extent necessary to apprise the head of such agency or office

85 charged with the responsibility of enforcing such law, in which event  
86 the head of such agency or office may disclose such return information  
87 to officers and employees of such agency or office to the extent  
88 necessary to enforce such law; (14) names and addresses of operators,  
89 as defined in section 12-407, to tourism districts, as defined in section  
90 10-397; (15) names of each licensed dealer, as defined in section 12-285,  
91 and the location of the premises covered by the dealer's license; (16) to  
92 a tobacco product manufacturer that places funds into escrow  
93 pursuant to the provisions of subsection (a) of section 4-28i, return  
94 information of a distributor licensed under the provisions of chapter  
95 214 or chapter 214a, provided the information disclosed is limited to  
96 information relating to such manufacturer's sales to consumers within  
97 this state, whether directly or through a distributor, dealer or similar  
98 intermediary or intermediaries, of cigarettes, as defined in section 4-  
99 28h, and further provided there is reasonable cause to believe that such  
100 manufacturer is not in compliance with section 4-28i; (17) returns,  
101 which shall not include a copy of the return filed with the  
102 commissioner, or return information for purposes of section 12-217z;  
103 [and] (18) returns or return information to the State Elections  
104 Enforcement Commission, upon written request by said commission,  
105 when necessary to investigate suspected violations of state election  
106 laws; and (19) returns or return information for purposes of, and  
107 subject to the conditions of, subsection (e) of section 5-240, as amended  
108 by this act.

109 Sec. 2. Section 5-240 of the general statutes is repealed and the  
110 following is substituted in lieu thereof (*Effective July 1, 2012*):

111 (a) An appointing authority, subject to any regulations issued by the  
112 Secretary of the Office of Policy and Management, may reprimand or  
113 warn an employee in the classified service under the appointing  
114 authority's jurisdiction or suspend such an employee without pay or  
115 with reduced pay for an aggregate period not exceeding sixty calendar  
116 days in any calendar year. For any employee not included in any  
117 collective bargaining unit of state employees, any written reprimand or  
118 warning shall be included in the employee's personnel file and, if not

119 merged in the next service rating, shall be expunged after twelve  
120 months from the date of reprimand or warning. Any such written  
121 reprimand or warning may be reviewed in accordance with the  
122 procedures established in subsections (h) and (i) of section 5-202.

123 (b) An appointing authority, subject to any regulations issued by the  
124 Secretary of the Office of Policy and Management, may demote an  
125 employee in the classified service under the appointing authority's  
126 jurisdiction from a position in any given class or grade to a position in  
127 a lower class or grade. The appointing authority shall give the  
128 Secretary of the Office of Policy and Management or the secretary's  
129 designated representative written notice of the authority's intention to  
130 effect any such demotion not less than two weeks before the date it is  
131 intended to become effective. The Secretary of the Office of Policy and  
132 Management may transfer such an employee whose record is  
133 otherwise satisfactory to a position under the jurisdiction of another  
134 appointing authority, with the approval of such other appointing  
135 authority.

136 (c) An appointing authority may dismiss any employee in the  
137 classified service when the authority considers the good of the service  
138 will be served thereby. A permanent employee shall be given written  
139 notice of such dismissal at least two weeks in advance of the  
140 employee's dismissal, except as hereinafter provided, and a copy of the  
141 same shall be filed with the Secretary of the Office of Policy and  
142 Management or the secretary's designated representative. Such notice  
143 shall set forth the reasons for dismissal in sufficient detail to indicate  
144 whether the employee was discharged for misconduct, incompetence  
145 or other reasons relating to the effective performance of the employee's  
146 duties and shall be prepared in such form and given in such manner as  
147 the Secretary of the Office of Policy and Management prescribes. The  
148 Secretary of the Office of Policy and Management may provide by  
149 regulation for the waiving of advance notice in cases of serious  
150 misconduct by an employee affecting the public, the welfare, health or  
151 safety of patients, inmates or state employees or the protection of state  
152 property. Such regulation shall provide for written notice to a

153 permanent employee who has attained permanent status and shall not  
154 preclude whatever rights any employee may have to appeal. The name  
155 of any such employee dismissed for incompetence or other reasons  
156 relating to the effective performance of the employee's duties shall be  
157 immediately removed from the eligible list in the office of the  
158 Commissioner of Administrative Services. No appointing authority  
159 shall pay any dismissed employee notice period pay or any other  
160 separation pay at a rate that exceeds the dismissed employee's rate of  
161 compensation, at the time of dismissal, for two weeks, or the amount  
162 of notice period provided for in an applicable collective bargaining  
163 agreement.

164 (d) An appointing authority, subject to any regulations issued by the  
165 Secretary of the Office of Policy and Management, may lay off any  
166 employee in the classified service as provided in section 5-241.

167 (e) (1) As provided in subsection (b) of section 12-15, as amended by  
168 this act, the Commissioner of Revenue Services may, subject to such  
169 terms and conditions as said commissioner may prescribe, disclose  
170 return or return information, as defined in said section 12-15, in  
171 connection with a personnel proceeding, including any administrative  
172 or judicial proceedings related thereto, involving an employee or  
173 former employee of the Department of Revenue Services, if said  
174 commissioner determines that such information is relevant and  
175 material to such proceeding. If such return or return information is  
176 relevant and material to such proceeding, the commissioner shall,  
177 upon request made by the employee or former employee who is the  
178 subject of such proceeding, disclose such return or return information  
179 to such employee or former employee or the collective bargaining  
180 agent for such employee or former employee, regardless of whether  
181 the commissioner introduces or otherwise relies upon such return or  
182 return information during the course of the proceeding. Return and  
183 return information disclosed under this subsection shall be used only  
184 for purposes of and to the extent necessary in such proceeding and  
185 shall not be further disclosed by any person involved in such  
186 proceeding.

187       (2) Any person who violates any provision of this subsection shall  
188       be fined not more than one thousand dollars or imprisoned not more  
189       than one year, or both.

190       Sec. 3. Section 12-3a of the general statutes is repealed and the  
191       following is substituted in lieu thereof (*Effective July 1, 2012*):

192       (a) There is created a Penalty Review Committee which shall consist  
193       of the State Comptroller or an employee of the office of the State  
194       Comptroller designated by said Comptroller, the Secretary of the  
195       Office of Policy and Management or an employee of the Office of  
196       Policy and Management designated by said secretary and the  
197       Commissioner of Revenue Services or an employee of the Department  
198       of Revenue Services designated by said commissioner. Said committee  
199       shall meet monthly or as often as necessary to approve any waiver of  
200       penalty, where such waiver is in excess of one thousand dollars, which  
201       the Commissioner of Revenue Services [, or the Commissioner of  
202       Consumer Protection,] is authorized to waive in accordance with this  
203       title, [which is in excess of five hundred dollars] or which the  
204       Commissioner of Consumer Protection is authorized to waive in  
205       accordance with chapter 226. A majority vote of the committee shall be  
206       required for approval of such waiver.

207       (b) An itemized statement of all waivers approved under this  
208       section shall be available to the public for inspection by any person.

209       (c) The Penalty Review Committee created pursuant to subsection  
210       (a) of this section shall adopt regulations in accordance with chapter 54  
211       establishing guidelines for the waiver of any penalty, where such  
212       waiver is in excess of [five hundred] one thousand dollars.

213       (d) Any person aggrieved by the action of the Penalty Review  
214       Committee may, within one month after notice of such action is  
215       delivered or mailed to such person, appeal therefrom to the superior  
216       court for the judicial district of New Britain, which shall be  
217       accompanied by a citation to the members of said committee to appear  
218       before said court. Such citation shall be signed by the same authority,

219 and such appeal shall be returnable at the same time and served and  
220 returned in the same manner as is required in case of a summons in a  
221 civil action. The authority issuing the citation shall take from the  
222 appellant a bond or recognizance to the state of Connecticut with  
223 surety to prosecute the appeal to effect and to comply with the orders  
224 and decrees of the court in the premises. Such appeals shall be  
225 preferred cases, to be heard, unless cause appears to the contrary, at  
226 the first session, by the court or by a committee appointed by it. Said  
227 court may grant such relief as may be equitable. If the appeal is  
228 without probable cause, the court may tax double or triple costs, as the  
229 case demands; and, upon all such appeals which may be denied, costs  
230 may be taxed against the appellant at the discretion of the court, but no  
231 costs shall be taxed against the state.

232 Sec. 4. Section 2-36c of the general statutes is repealed and the  
233 following is substituted in lieu thereof (*Effective from passage*):

234 (a) Not later than [October fifteenth] November tenth annually, the  
235 Secretary of the Office of Policy and Management and the director of  
236 the legislative Office of Fiscal Analysis shall issue the consensus  
237 revenue estimate for the current biennium and the next ensuing three  
238 fiscal years. If no agreement on a revenue estimate is reached by  
239 [October fifteenth] November tenth, (1) the Secretary of the Office of  
240 Policy and Management and the director of the Office of Fiscal  
241 Analysis shall each issue an estimate of state revenues for the current  
242 biennium and the next ensuing three fiscal years, and (2) the  
243 Comptroller shall, not later than [October twenty-fifth] November  
244 twentieth, issue the consensus revenue estimate for the current  
245 biennium and the next ensuing three fiscal years. In issuing the  
246 consensus revenue estimate required by this subsection, the  
247 Comptroller shall consider such revenue estimates provided by the  
248 Office of Policy and Management and the legislative Office of Fiscal  
249 Analysis, and shall issue the consensus revenue estimate based on  
250 such revenue estimates, in an amount that is equal to or between such  
251 revenue estimates.



252 (b) Not later than January fifteenth annually and April thirtieth  
253 annually, the Secretary of the Office of Policy and Management and  
254 the director of the legislative Office of Fiscal Analysis shall issue  
255 revisions to the consensus revenue estimate developed pursuant to  
256 subsection (a) of this section, or a statement that no revisions are  
257 necessary. If no agreement on revisions to the consensus revenue  
258 estimate revenue estimate is reached by the required date, (1) the  
259 Secretary of the Office of Policy and Management and the director of  
260 the Office of Fiscal Analysis shall each issue a revised estimate of state  
261 revenues for the current biennium and the next ensuing three fiscal  
262 years, and (2) the Comptroller shall, not later than five days after the  
263 failure to issue revisions to the consensus revenue estimate, issue the  
264 revised consensus revenue estimate. In issuing the revised consensus  
265 revenue estimate required by this subsection, the Comptroller shall  
266 consider such revised revenue estimates provided by the Office of  
267 Policy and Management and the legislative Office of Fiscal Analysis,  
268 and shall issue the revised consensus revenue estimate based on such  
269 revised revenue estimates, in an amount that is equal to or between  
270 such revised revenue estimates.

271 (c) If (1) a revised consensus revenue estimate pursuant to  
272 subsection (b) of this section is issued in January or April of any fiscal  
273 year, (2) such revised consensus revenue estimate has changed from  
274 the previous consensus revenue estimate or revised consensus revenue  
275 estimate to forecast a deficit or an increase in a deficit either of which is  
276 greater than one per cent of the total of General Fund appropriations  
277 for the current year, (3) a budget for the prospective fiscal year has not  
278 become law, and (4) the General Assembly is in session, then the  
279 General Assembly and the Governor shall take such action as provided  
280 in subsection (d) of this section.

281 (d) (1) The joint standing committees of the General Assembly  
282 having cognizance of matters relating to appropriations and finance,  
283 revenue and bonding shall, on or before the tenth business day after a  
284 revised consensus revenue estimate is issued in April pursuant to  
285 subsection (c) of this section, prepare and vote on adjusted

286 appropriation and revenue plans, if necessary to address such revised  
287 consensus revenue estimate.

288 (2) The Governor shall provide the General Assembly with a budget  
289 document, prepared in accordance with the requirements of section 4-  
290 74, if necessary to address the most recent consensus revenue estimate  
291 or revised consensus revenue estimate issued pursuant to subsection  
292 (b) or (c) of this section. The budget document required by this  
293 subdivision shall be issued not later than twenty-five calendar days  
294 after a revised consensus revenue estimate is issued in January, and  
295 not later than ten calendar days after a revised consensus revenue  
296 estimate is issued in April.

297 (e) Notwithstanding the provisions of subsections (a) to (d),  
298 inclusive, of this section, if any deadline imposed pursuant to said  
299 subsections (a) to (d), inclusive, falls on a Saturday, Sunday or legal  
300 holiday, such deadline shall be extended to the next business day.

301 Sec. 5. Subdivision (3) of subsection (n) of section 25-32 of the 2012  
302 supplement to the general statutes is repealed and the following is  
303 substituted in lieu thereof (*Effective October 1, 2012*):

304 (3) The commissioner may issue an initial certificate to perform a  
305 function set forth in subdivision (1) of this subsection upon receipt of a  
306 completed application, in a form prescribed by the commissioner,  
307 together with an application fee as follows: (A) For a water treatment  
308 plant, water distribution system or small water system operator  
309 certificate, two hundred twenty-four dollars, except there shall be no  
310 such application fee required for a student enrolled in an accredited  
311 high school small water system operator certification course; (B) for a  
312 backflow prevention device tester certificate, one hundred fifty-four  
313 dollars; and (C) for a cross-connection survey inspector certificate, one  
314 hundred fifty-four dollars. A certificate issued pursuant to this  
315 subdivision shall expire three years from the date of issuance unless  
316 renewed by the certificate holder prior to such expiration date. The  
317 commissioner may renew a certificate for an additional three years

318 upon receipt of a completed renewal application, in a form prescribed  
319 by the commissioner, together with a renewal application fee as  
320 follows: (i) For a water treatment plant, water distribution system or  
321 small water system operator certificate, ninety-eight dollars; (ii) for a  
322 backflow prevention device tester certificate, sixty-nine dollars; and  
323 (iii) for a cross-connection survey inspector certificate, sixty-nine  
324 dollars.

325 Sec. 6. Subsection (b) of section 38a-91nn of the 2012 supplement to  
326 the general statutes, as amended by section 66 of public act 11-1 of the  
327 October special session, is repealed and the following is substituted in  
328 lieu thereof (*Effective July 1, 2012*):

329 (b) Each captive insurance company shall pay to the Commissioner  
330 of Revenue Services, [in the month of March] on or before March first  
331 of each year, a tax at the rate of (1) two hundred fourteen thousandths  
332 of one per cent on the first twenty million dollars, (2) one hundred  
333 forty-three thousandths of one per cent on the next twenty million  
334 dollars, (3) forty-eight thousandths of one per cent on the next twenty  
335 million dollars, and (4) twenty-four thousandths of one per cent on  
336 each dollar thereafter, on assumed reinsurance premiums collected or  
337 contracted for on policies or contracts of insurance written by the  
338 captive insurance company during the year ending December thirty-  
339 first next preceding, provided no tax under this subsection shall apply  
340 to premiums for risks or portions of risks that are subject to taxation on  
341 a direct basis pursuant to subsection (a) of this section. No tax under  
342 this subsection shall be payable in connection with the receipt of assets  
343 in exchange for the assumption by a captive insurance company of loss  
344 reserves and other liabilities of another insurer under common  
345 ownership and control, if such transaction is part of a plan to  
346 discontinue the operations of such other insurer and if the intent of the  
347 parties to such transaction is to renew or maintain such business with  
348 the captive insurance company.

349 Sec. 7. Subsection (d) of section 38a-91nn of the 2012 supplement to  
350 the general statutes, as amended by section 66 of public act 11-1 of the

351 October special session, is repealed and the following is substituted in  
352 lieu thereof (*Effective July 1, 2012, and applicable to calendar years*  
353 *commencing on or after January 1, 2012*):

354 (d) The provisions of sections 12-204, [12-204d,] 12-204c to 12-204g,  
355 inclusive, and 12-205 to 12-208, inclusive, shall apply to the provisions  
356 of sections 38a-91aa to 38a-91tt, inclusive, as amended by this act, in  
357 the same manner and with the same force and effect as if the language  
358 of said sections 12-204, [12-204d,] 12-204c to 12-204g, inclusive, and 12-  
359 205 to 12-208, inclusive, had been incorporated in full into this section  
360 and had expressly referred to the tax due under this section, except to  
361 the extent that any such language is inconsistent with a provision of  
362 said sections 38a-91aa to 38a-91tt, inclusive, as amended by this act.

363 Sec. 8. Subsection (b) of section 12-587 of the general statutes is  
364 repealed and the following is substituted in lieu thereof (*Effective July*  
365 *1, 2012*):

366 (b) (1) Except as otherwise provided in subdivision (2) of this  
367 subsection, any company which is engaged in the refining or  
368 distribution, or both, of petroleum products and which distributes  
369 such products in this state shall pay a quarterly tax on its gross  
370 earnings derived from the first sale of petroleum products within this  
371 state. Each company shall on or before the last day of the month next  
372 succeeding each quarterly period render to the commissioner a return  
373 on forms prescribed or furnished by the commissioner and signed by  
374 the person performing the duties of treasurer or an authorized agent or  
375 officer, including the amount of gross earnings derived from the first  
376 sale of petroleum products within this state for the quarterly period  
377 and such other facts as the commissioner may require for the purpose  
378 of making any computation required by this chapter. Except as  
379 otherwise provided in subdivision (3) of this subsection, the rate of tax  
380 shall be (A) five per cent with respect to calendar quarters prior to July  
381 1, 2005; (B) five and eight-tenths per cent with respect to calendar  
382 quarters commencing on or after July 1, 2005, and prior to July 1, 2006;  
383 (C) six and three-tenths per cent with respect to calendar quarters

384 commencing on or after July 1, 2006, and prior to July 1, 2007; (D)  
385 seven per cent with respect to calendar quarters commencing on or  
386 after July 1, 2007, and prior to July 1, 2013; and (E) eight and one-tenth  
387 per cent with respect to calendar quarters commencing on or after July  
388 1, 2013.

389 (2) Gross earnings derived from the first sale of the following  
390 petroleum products within this state shall be exempt from tax: (A) Any  
391 petroleum products sold for exportation from this state for sale or use  
392 outside this state; (B) the product designated by the American Society  
393 for Testing and Materials as "Specification for Heating Oil D396-69",  
394 commonly known as number 2 heating oil, to be used exclusively for  
395 heating purposes or to be used in a commercial fishing vessel, which  
396 vessel qualifies for an exemption pursuant to section 12-412; (C)  
397 kerosene, commonly known as number 1 oil, to be used exclusively for  
398 heating purposes, provided delivery is of both number 1 and number 2  
399 oil, and via a truck with a metered delivery ticket to a residential  
400 dwelling or to a centrally metered system serving a group of  
401 residential dwellings; (D) the product identified as propane gas, to be  
402 used exclusively for heating purposes; (E) bunker fuel oil, intermediate  
403 fuel, marine diesel oil and marine gas oil to be used in any vessel  
404 having a displacement exceeding four thousand dead weight tons; (F)  
405 for any first sale occurring prior to July 1, 2008, propane gas to be used  
406 as a fuel for a motor vehicle; (G) for any first sale occurring on or after  
407 July 1, 2002, grade number 6 fuel oil, as defined in regulations adopted  
408 pursuant to section 16a-22c, to be used exclusively by a company  
409 which, in accordance with census data contained in the Standard  
410 Industrial Classification Manual, United States Office of Management  
411 and Budget, 1987 edition, is included in code classifications 2000 to  
412 3999, inclusive, or in Sector 31, 32 or 33 in the North American  
413 Industrial Classification System United States Manual, United States  
414 Office of Management and Budget, 1997 edition; (H) for any first sale  
415 occurring on or after July 1, 2002, number 2 heating oil to be used  
416 exclusively in a vessel primarily engaged in interstate commerce,  
417 which vessel qualifies for an exemption under section 12-412; (I) for

418 any first sale occurring on or after July 1, 2000, paraffin or  
 419 microcrystalline waxes; (J) for any first sale occurring prior to July 1,  
 420 2008, petroleum products to be used as a fuel for a fuel cell, as defined  
 421 in subdivision (113) of section 12-412; (K) a commercial heating oil  
 422 blend containing not less than ten per cent of alternative fuels derived  
 423 from agricultural produce, food waste, waste vegetable oil or  
 424 municipal solid waste, including, but not limited to, biodiesel or low  
 425 sulfur dyed diesel fuel; [or] (L) for any first sale occurring on or after  
 426 July 1, 2007, diesel fuel other than diesel fuel to be used in an electric  
 427 generating facility to generate electricity; or (M) for any first sale  
 428 occurring on or after July 1, 2012, cosmetic grade mineral oil.

429 (3) The rate of tax on gross earnings derived from the first sale of  
 430 grade number 6 fuel oil, as defined in regulations adopted pursuant to  
 431 section 16a-22c, to be used exclusively by a company which, in  
 432 accordance with census data contained in the Standard Industrial  
 433 Classification Manual, United States Office of Management and  
 434 Budget, 1987 edition, is included in code classifications 2000 to 3999,  
 435 inclusive, or in Sector 31, 32 or 33 in the North American Industrial  
 436 Classification System United States Manual, United States Office of  
 437 Management and Budget, 1997 edition, or number 2 heating oil used  
 438 exclusively in a vessel primarily engaged in interstate commerce,  
 439 which vessel qualifies for an exemption under section 12-412 shall be:  
 440 (A) Four per cent with respect to calendar quarters commencing on or  
 441 after July 1, 1998, and prior to July 1, 1999; (B) three per cent with  
 442 respect to calendar quarters commencing on or after July 1, 1999, and  
 443 prior to July 1, 2000; (C) two per cent with respect to calendar quarters  
 444 commencing on or after July 1, 2000, and prior to July 1, 2001; and (D)  
 445 one per cent with respect to calendar quarters commencing on or after  
 446 July 1, 2001, and prior to July 1, 2002."

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2012	12-15(b)
Sec. 2	July 1, 2012	5-240

Sec. 3	<i>July 1, 2012</i>	12-3a
Sec. 4	<i>from passage</i>	2-36c
Sec. 5	<i>October 1, 2012</i>	25-32(n)(3)
Sec. 6	<i>July 1, 2012</i>	38a-91nn(b)
Sec. 7	<i>July 1, 2012, and applicable to calendar years commencing on or after January 1, 2012</i>	38a-91nn(d)
Sec. 8	<i>July 1, 2012</i>	12-587(b)